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PAGE-HERSEY TUBES, LIMITED

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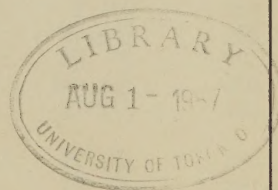
THE ADVISORY BOARD ON TARIFF AND TAXATION

For Consideration at a Hearing

to be held at

OTTAWA

DECEMBER 3, 1929.



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To
MR. W. H. MOORE, CHAIRMAN
AND
MEMBERS OF THE ADVISORY BOARD
ON
TARIFF AND TAXATION
OTTAWA, ONT.

We would like to supplement our letter to Mr. Moore, chairman of the Board, dated the 5th of September, 1929, dealing with alterations and amendments we proposed for certain items of the customs tariff affecting importations of pipes and tubes.

We are manufacturers of pipes and tubes up to and including ten and three-eighth inches internal diameter.

Our plants are located at Welland and Guelph, Ontario.

We utilize as our chief raw products Bessemer steel skelp, socket iron, rolled iron or steel sheets and strips, pipe balls and bells, zinc, and coal.

Our raw materials are more completely detailed in the evidence given by Mr. Near, president of this corporation, at the November hearing, as follows:

"Raw materials used:—

	dutiable at	tariff item
Skelp, iron and steel.....	5 %	383
Pipe balls and bells.....	27½%	453
Pipe couplings (large sizes).....	30 %	402
Bituminous coal.....	50¢ ton	588
Pipe making machinery..... (not made in Canada)	27½%	453
High speed steel.....	12½%	386
Fire brick	15 %	281a
Zinc spelter.....	1¢ per lb.	345a
Sulphuric and muriatic acid	25¢ per 100 pounds	217
Rolled iron or steel skelp or plates for pipe couplings.....	\$7 ton	382
Varnishes, lacquers, etc.....	20¢ gal. plus 22½%	249
Rolled iron or steel sheets or strips.....	12½%	384
Liquid fillers and paints.....	30 %	247

We employ continually about 688 employees with an annual payroll of \$919,498.52.

The capital involved in our enterprise as has been brought to the attention of the Board at the hearing last November is over eight million dollars.

In connection with certain further information relating to our business which we feel will be of interest to the Board, we refer to the table read by Mr. Near at the November hearing 1928 and recorded on page 155 of the printed record.

It will be noted therein that the value of material imported from the United States represented 62.96% of the cost of the goods sold, and amounted to \$2,135,872.69.

The value of domestic materials in the cost of the goods sold represented 37.04%, and this amounted to \$1,256,548.77.

The value of our annual output is shown therein as \$4,678,079.56.

The labour cost for converting a ton of skelp into pipe is \$14.25.

We quote herewith an item of the Australian tariff illustrating the modesty of the present Canadian tariff rates on this material for a Nation which is not one of the major producing Nations of the world for pipes and tubes.

Item 152a of the Australian tariff reads,—

"Iron and steel tubes or pipes (except riveted cast, close jointed or cycle tubes or pipes) not more than three inches internal diameter; Iron and Steel Boiler tubes.

British Preferential.....	40%
Intermediate.....	55%
General tariff.....	60%

We might mention that under this item the Intermediate tariff applies to Canada.

We regret to call the attention of the Board to the fact that the results of the efforts of Canadian mills to dispose of a portion of their output in foreign markets is more than nullified by substantial importations of the same material.

The total importation into Canada of tubes, pipes, and fittings for the fiscal year ending March 31, 1928 was valued at \$3,738,548. The average annual importation from 1924 to 1928 inclusive was \$3,510,159.40.

We respectfully submit to the Board that a substantial portion of this could very well be manufactured in Canada, giving additional employment to Canadian labour and increasing the amount of money spent in the country.

In connection with conditions in the Canadian market in the sale of our product we would like to call the attention of the Board to the fact that there is almost continually an overproduction of tubing in the United States and Continental mills. This was referred to in the brief of the Standard Tube Co., read into the record at the January, 1929 hearing. This condition of course results in price cutting for Canadian sales in a desperate attempt to dispose of surplus stocks.

In this connection we quote from page 699 of the "Summary of Tariff Information, 1929" on the Tariff Act of 1922, compiled by the United States Tariff Commission.

"Production.—The United States produces at least three times as many wrought pipes and tubes as the rest of the world together. Its production in 1926 amounted to 4,177,844 long tons and to 3,981,591 long tons in 1927. Germany, which is next in importance, produced 626,771 long tons in 1926, followed closely by Great Britain which, in 1924, produced 425,573 long tons. The production of other countries is of less importance, that of France being 105,897 long tons in 1926, and that of Sweden in the same year being 26,573 long tons, according to data obtained from the National Federation of Iron and Steel Manufacturers, London."

In 1928 the United States produced 2,923,910 gross tons of iron and steel lap-weld and butt-weld pipes and tubes. The production of seamless steel tubing in that country in 1928 was 1,078,927 gross tons, of which 906,032 gross tons were hot finished not including hot finished seamless steel tubing subsequently cold drawn.


Contrasted to the above figures the production in Canada for the calendar year of 1928 was 25,165 gross tons of wrought iron pipe and fittings and 84,478 gross tons of steel pipe and fittings.

In connection with the severity of foreign competition in our business the fact that the Dumping Clause has not applied to Seamless steel tubes has been of course a source of great advantage to United States mills, and continually has aggravated the situation. Though we are prepared to enter into the manufacture of this material if we are granted even the reasonable protection subsequently asked for in this brief, we are unable to do so under the present tariff.

We quote herewith an extract from the Summary of Tariff Information, 1929, on Tariff Act of 1922 (Schedule 3, Metals and Manufactures thereof), compiled by the United States Tariff Commission and printed for the use of the Committee on Ways and Means, House of Representatives, which we think will be of interest to the Board:

per short ton

YEAR	IMPORT VALUES	VALUE OF EXPORTS
	Lap welded or butt welded tubes, $\frac{3}{8}$ inches and over	All kinds of pipe of iron or steel
1922	\$ 52.00	\$ 85.57
1923	44.00	104.15
1924	64.00	100.35
1925	96.00	95.52
1926	110.00	92.93
1927	110.00	91.12
1928	85.41	90.91



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Seamless steel tubes are to-day produced on a basis which makes them competitive with welded tubes.

An indication of the developments and the trend of the industry in this connection is evident when we compare production figures from the years 1923 to the year 1928 inclusive for the United States.

While the production of cold drawn seamless steel tubing over that period has declined to the extent of 28,219 gross tons, amounting to a decrease of approximately 25%, the production of hot drawn seamless steel tubing has increased from 202,669 gross tons in 1923 to 906,032 gross tons in 1928, an increase of 703,363 gross tons over that period amounting to an increase of approximately 350%.

The fact that this increase in production of seamless steel tubing is not in line with any increase in production of the pipe industry is evident from the fact that the production of wrought pipe and boiler tubes showed a decline over the same period of approximately 14%.

The total production of pipes and tubes of all classes slightly increased over the same period, which we believe goes to illustrate the point that hot drawn seamless steel tubing is to some extent supplanting the welded material.

The members of the Board are of course fully cognizant of the influence a mill operating at capacity has upon the factor of production costs, and will we are confident bear this in mind. Given the opportunity to broaden the scope of our activities and increase production, it goes without saying that this will then keep our costs low, and we feel that any alterations we propose to give us a sufficient tariff on pipes and tubes, will cast no burden on the consumer and yet will remove a substantial handicap from a Canadian industry.

In the event of any increase being given in the duties on our raw materials we ask that a corresponding increase be given on our finished products, over and above any increase of tariff upon pipes and tubes resulting from any alterations in the pipe schedule we may propose.

For the convenience of the Board we quote the present items of the Tariff affecting importations of pipe and tubing, directly affecting Page-Hersey Tubes, Limited.

	Inserted in the Tariff			
	Free	Free	Free	Nov. 30, 1906
Item 395. —Wrought or seamless iron or steel tubes for boilers, n.o.p., under regulations prescribed by the Minister; flues and corrugated tubes for marine boilers.	Free	Free	Free	Nov. 30, 1906
Item 396. —Seamless steel tubing, valued at not less than three and one-half cents per pound; rolled or drawn square tubing of iron or steel, adapted for use in the manufacture of agricultural implements.	Free	5%	5%	Nov. 30, 1906
Item 397. —Tubes of rolled iron or steel, not joined or welded, not more than one and one-half inches in diameter, n.o.p.	Free	Free	Free	Nov. 30, 1906
Item 398a. —Wrought or seamless iron or steel tubing, plain or galvanized, threaded and coupled or not, over ten inches in diameter, n.o.p.	10%	15%	15%	April 7, 1914
Item 399. —Wrought or seamless iron or steel tubing, plain or galvanized, threaded and coupled or not, ten inches or less in diameter, n.o.p.	15%	27½%	30%	May 24, 1922
Item 400. —Iron or steel pipe or tubing, plain or galvanized, riveted, corrugated or otherwise specially manufactured, including lock joint pipe, n.o.p.	20%	27½%	30%	Nov. 30, 1906
Item 445a. —Articles which enter into the cost of the manufacture of goods enumerated in tariff items 445, 446, 446b, 447b, 448 and 591, when imported by manufacturers of such goods for use only in the manufacture of goods enumerated in tariff items 445, 446, 446b, 447b, 448 and 591. Provided that goods which are entitled to free entry or a lower rate of duty than is mentioned in this item shall not be entered at the rate specified in this item.	5%	6%	6%	April 11, 1924

Item 460b.—Machinery and apparatus for use exclusively in washing coal; machinery and apparatus for use exclusively in producing coke and gas; machinery and apparatus for use exclusively in the distillation or recovery of products from coal tar or gas; and integral parts of all machinery or apparatus enumerated in this item not to include motive power nor tanks for gas..... 7½% 10% 12½% April 11, 1924

Item 469.—Well-drilling machinery and apparatus, and parts thereof, of a class or kind not made in Canada, drawn or seamless iron or steel tubing over four inches in diameter, for drilling for water, natural gas and oil, and for prospecting for minerals, not to include motive power..... Free Free Free May 12, 1923

Item 663b.—Articles which enter into the cost of the manufacture of fertilizers, when imported for use exclusively in the manufacture of fertilizers.... Free Free Free April 11, 1924

Item 1017.—Lapwelded tubing of iron or steel, not less than four inches in diameter, threaded and coupled or not. When used in casing water, oil and natural gas wells, or for the transmission of natural gas under high pressure from gas wells to points of distribution..... Drawback 50% April 7, 1914

Item 1064.—Seamless iron or steel tubing over four inches in diameter. When used in the transmission of natural gas under high pressure from the gas wells to point of distribution..... Drawback 50% Feb. 17, 1928

And, Order-in-Council, 149C, dated December, 1921,—
Affecting pipe used in the construction of ships..... Drawback 99%

We hereby request that consideration be given to making the following alterations and amendments in certain items of the tariff,—

Item 395.—The first item of the tariff which we respectfully suggest should be altered to conform to existing conditions in the industry is item 395. This item deals with importations of wrought or seamless iron or steel tubes for boilers n.o.p., and also flues and corrugated tubes for marine boilers.

We suggest that this item be altered to read,—

Item 395.—Pipes, Tubes, and Flues of wrought iron or steel, not further manufactured than in straight lengths, with plain, swelled or thickened ends, when imported by manufacturers for use exclusively in their own factories in the manufacture of pressure parts of boilers, pulp digesters and vessels for the refining of oil, under regulations prescribed by the Minister.

5% British Preferential
10% Intermediate tariff
15% General tariff

and the creation of an item to be known as,

Item 395a.—Flues and corrugated tubes for Marine boilers,—

Free — Free — Free

It is not suggested that the proposed item 395 should become operative until the Governor-in-Council shall be satisfied that a suitable quality of Seamless Boiler Tubes is being manufactured in Canada, and in commercial quantities.

We respectfully draw the attention of the Board to the fact that in 1886 item 230 of the tariff read,—

“Lapweld boiler iron tubing, not threaded coupled or otherwise manufactured, one and one-half inches or over in diameter.”15%

The item of boiler tubes is a considerable one, the United States production in 1928 having been 207,199 gross tons of which 147,742 gross tons were seamless. We are prepared to enter into the manufacture of this class of material, both by the Lapweld and Seamless processes, should our application for an increased tariff be granted. We have already produced some few hundred tons of Lapweld boiler tubes which we unfortunately were forced to dispose of at a loss.

What we want is an opportunity to enter into the manufacture of these tubes which we are unable to do under the existing tariff rate which affords us no protection whatsoever. The protection we request is we feel not unreasonable for a manufactured product such as that in question.

As a compensation against the low rate of duty in the proposed item we respectfully request that a drawback of 99% of the duty paid be granted upon Steel Billets when imported by manufacturers of boiler tubes and used only in the manufacture of boiler tubes in their own factories.

This could be accomplished by the creation of a new drawback item, or the precedent of an Order-in-Council dated August 13, 1921, dealing with steel bars used in the manufacture of steel sheets, might be followed and this granted by Order-in-Council. Should it be deemed expedient to grant Canadian Industry this drawback, it is of course immaterial to us what method is employed in making it operative.

Should it be decided to create a new drawback item we suggest the following wording,—

Steel Billets

When imported by manufacturers of boiler tubes, and used only in the manufacture of boiler tubes in their own factories,—
99% drawback

The importations under item 395 are principally from United States sources. The total importations under this item amount annually to a very substantial sum.

For the fiscal year ending March 31, 1928 the value of importations under this item was \$917,547, and the average annual importation over a period of five years ending 1928 was \$918,942.

In 1921 the imports were as high as \$2,640,125.

These figures included flues and corrugated tubes for marine boilers but we understand that importations of this class of material under this item are comparatively small.

We respectfully submit that a fair share of the tubes now coming in under this item could very well be supplied by Canadian mills if they were given even the very moderate protection asked for in this application.

As it is, entering into the production of this material Canadian mills are forced to compete with no protective tariff whatsoever upon their finished product and a tariff on their raw product, against large producers across the line, who without a doubt take advantage of their export market in this country to keep their mills operating at or near capacity while depending on their home market chiefly for profits.

The consequence of existing conditions is that we are unable to compete at all.

We respectfully request Parliament to grant us relief under this item as proposed herein, that we may not be excluded from the manufacture of this material.

Item 396.—This item deals with importations of Seamless steel tubing valued at not less than 3½¢ per pound and rolled or drawn square tubing of iron or steel adapted for use in the manufacture of agricultural implements. The rate under this item is free under the British Preferential and 5% for importations under the Intermediate and General tariffs.

We suggest that this item be amended to read:

Cold drawn seamless steel tubing with plain ends valued at not less than
5¢ per pound.

British Preferential—	Free
Intermediate	—5%
General	—5%

We thereby would eliminate rolled or drawn square tubing of iron or steel adapted for use in the manufacture of agricultural implements, limiting the seamless steel tubing to cold drawn and raising the price restriction to 5¢ per pound.

The rolled or drawn square tubing adapted for use in the manufacture of agricultural implements, formerly under this item would then appear to be dutiable under the provisions of tariff item 445a at 5% British Preferential and 6% Intermediate and General tariff rates. Most of the imports of this square tubing under this item come under the latter class, and the change of rate would only be one per cent. for this.

The value of the imports under this section of the item were only \$161.00 in 1928 and the total duty collected was \$8.05.

The difference in the proposed rate and the existing rate would have amounted to an increased duty payment for 1928 of only \$1.61. On the average importation ending 1928 this would amount to only \$12.47 per annum, which is certainly no hardship on the agricultural implement industry.

We assume that it is one of the intentions of the Board to work to the end of making the tariff as concise and simplified as possible by eliminating superfluous items, obsolete items, and items the existence of which does not appear to be warranted by reason of the negligible imports thereunder and/or the fact that another item already exists of the same or practically the same rate, under which the importations would otherwise fall.

We respectfully suggest that this part of the present item 396 falls under that category. We

are not particularly affected thereby but offer this as a suggestion for the simplification of the already involved customs tariff.

The first section of this item however is of immediate and vital concern to our corporation.

In connection with this section of the item we would like to call the attention of the Board to the fact that in 1906, when this item was introduced into the tariff, hot drawn seamless steel tubing was not produced on a basis which made it competitive with pipe made by the Butt weld or Lap weld processes. To-day hot drawn seamless steel tubing enters into direct competition with welded tubing, and entered under this item at these low rates of duty, constitutes a substantial handicap to our business.

When there is drawn a distinction between hot drawn seamless steel tubings and tubing made by the Butt weld or Lap weld processes for tariff purposes, as is the case under the provisions of item 396, as the item stands now in the tariff, there is imposed upon the Customs Branch of the Department of National Revenue an item exceedingly difficult to administer by reason of the fact that it is, generally speaking, practically impossible to distinguish between pipe made by any of the above named methods, the one from the other. This fact beyond a doubt mitigates towards unfair methods in the trade, as there exists the temptation both for the exporter and the Canadian importer to make false statements with respect to both the material itself and the price paid.

As stated before the Dumping Clause does not apply to this class of pipe. The effect of this upon prices for Canadian sales goes without further comment.

The imports under this section of the item, both free and dutiable, amounted to \$424,668 for the fiscal year ending March 31, 1928.

The average annual importation for the five year period ending 1928 was valued at \$380,407.

In the pre-war year of 1914 this was only \$94,301.

The importations of this have steadily increased to the present substantial figure, all of which is lost to Canadian mills.

Item 396 now in the tariff, which is not only difficult to administer but through changing conditions in the pipe industry works a great hardship to our business, we feel is obsolete and should be amended and brought up to date, and we respectfully petition Parliament for relief under this item.

Item 397.—This item covers tubes of rolled iron or steel, not joined or welded, not more than one and one-half inches in diameter, n.o.p.

The importations under this item have increased over 100% during the course of the past five years.

The average annual importation from 1924 to 1928 inclusive was \$73,533. This was practically all imported from the United States.

We feel that the complaint of the Standard Tube Co., of Woodstock, Ont., is quite justified with respect to this item of the tariff and we respectfully suggest that this item be removed from the free list.

If this item should be deleted from the tariff the tubes in question would then appear to be dutiable under tariff item 400.

As has been brought out at previous hearings, notably by the briefs of the Standard Tube Co., who have very ably presented the attitude of Canadian mills on this question, a serious discrepancy exists between the rate of duty upon these tubes and the duty which a Canadian manufacturer must pay upon the raw material entering into their manufacture, and this discrepancy imposes a serious hardship upon manufacturers of this material.

Again in this item, for tariff purposes a distinction is drawn between cold rolled and hot rolled iron or steel tubes, by virtue of the wording of the item and section 2 subsection K of the Customs Tariff Act—42, RSC.

Raw material for the manufacture of these tubes is classified under item 384 in which the rates of duty are 7½% British Preferential and 12½% General and Intermediate Tariff.

Due to the difficulty of determining cold rolled tubing of this class from the hot rolled product we have no doubt that considerable quantities of the cold rolled product manage to slip through from time to time.

In addition to the above Canadian manufacturers of this type of tubing must face conditions arising out of the difference in cost of producing a small quantity in Canada, and United States mills producing in large quantities for the substantial market across the line.

We therefore heartily agree with the Board's proposal to include this material in their item 32, provided, of course, that this item bears no lower rate of duty than present item 400.

Item 398a.—We propose that this item be altered by substituting for the words "ten inches" therein the words, "ten and one-half inches".

The item would then read,—

"Wrought or seamless iron or steel tubing, plain or galvanized, threaded and coupled or not, over ten and one-half inches in diameter, n.o.p.

British Preferential	—10%
Intermediate	—15%
General	—15%

We respectfully submit that the intention of the above tariff item was not to include pipes and tubes of a size made in Canada as the rates therein do not afford any consistent protection. Tubes up to ten and three-eighths inches in diameter are now produced in Canada in commercial quantities.

Item 399.—We respectfully request that the same alteration be made in tariff item 399, that is that the words "ten and one-half inches" be substituted for the words "ten inches".

This item would then read,—

"Wrought or seamless iron or steel tubing, plain or galvanized, threaded and coupled or not, ten and one-half inches or less in diameter, n.o.p.

British Preferential	—15	%
Intermediate	—27 ½	%
General	—30	%

It will be seen that we are making no suggestion of an increase in rate of duty for the above items although the amount of material coming into the country under these items is quite substantial.

In 1928 the value of imports under item 399 was \$445,368.

It appears to us that our contention with respect to items 398a and 399 of the present tariff would be fully met by the Board's proposed tariff item 32, provided the rate of duty for the A section of this proposed item is not less than present item 400.

Item 400.—We propose an alteration in the wording of tariff item 400 with the purpose of making its interpretation and application clear to both Customs Appraisers and Importers.

Our suggestion is that this item be altered to read,—

"Pipes or tubes of iron or steel, welded or not, plain or coated, riveted, corrugated, lock joint, lock bar joint, or otherwise specially manufactured n.o.p., including pipe or tubes with ends grooved, bevelled, bell and spigot or other special ends, n.o.p.

British Preferential	—20	%
Intermediate	—27 ½	%
General	—30	%

Item 460b.—Considerable importations of pipes and tubes cut to length and made into coils or otherwise specially manufactured sufficient to satisfy the Department are being admitted under this item at the low rate of duty of 7 ½% British Preferential, 10% Intermediate, and 12 ½% General Tariff rates.

We respectfully petition the Board to recommend relief for us under this item by adding thereto the words,—

"Not including wrought iron and steel pipes and tubes or manufactures thereof."

We are of course unable to obtain figures as to the total imports of pipes or tubes under this item as this class of material is not segregated under this item for statistical purposes.

Item 469.—This item includes drawn or seamless iron or steel tubing over four inches in diameter, for drilling for water, natural gas and oil, and for prospecting for minerals.

Considerable quantities of pipe are imported under this item for the purposes specified over four inches and under ten and one-half inches in diameter free of duty.

A fair share of this material could very well be supplied by Canadian mills if they were given the benefit of a reasonable protection on this material for the purposes specified.

We respectfully request that the following words be deleted from this item,—
“drawn or seamless iron or steel tubing over four inches in diameter, for
drilling for water, natural gas and oil and for prospecting for minerals,—”

We then suggest that the words so deleted be added to drawback item 1017 which would then read,—

“Lapwelded tubing and drawn or seamless tubing of iron or steel, not less than four and one-half inches in diameter, threaded and coupled or not.

When used in drilling or casing water, oil, and natural gas wells, prospecting for minerals, or for the transmission of natural gas under high pressure from gas wells to points of distribution,—

(portion of duty payable as drawback)
50%

This would still be giving the importers of pipe for the purposes mentioned in this item, (469), a very moderate tariff. It would at the same time enable us to bid for a fair portion of the material without a loss, which we are unable to do with this on the free list.

We respectfully request the Board to take cognizance of our contentions in this regard with respect to their proposed tariff item 51h.

Item 1017.—As a compensation to Canadian pipe manufacturers against drawback item 1017 we petition the Board to recommend the creation of a new drawback item giving Canadian manufacturers of pipes or tubes a drawback of 99% of the duty on materials entering into the manufacture of pipes and tubes when these pipes and tubes are used for the purposes set forth in proposed item 1017.

This new item might read,—

“Materials—When used in the manufacture of tubing when such tubing is to be used in drilling or casing water, oil and natural gas wells, prospecting for minerals, or for the transmission of natural gas under high pressure from gas wells to points of distribution.

Drawback 99%

Item 1064.—In connection with the proposed alterations in item 1017 we suggest that tariff item 1064 be deleted if they should go into force.

This item would already be covered in the amended item 1017.

For the further information of the Board we give below a brief summary of the Canadian tariff history of wrought pipe and tubes from 1894 up to the present time.

Tariff of 1894

- 261—Wrought iron or Steel Tubing, threaded and coupled or not,
over 2" in diameter. 15%
262—Other Wrought Iron or Steel Tubes or Pipes. 5/10¢ per pound, and 30%.

April 23rd, 1897

- 251—Wrought Iron or Steel Tubing, plain or galvanized,
threaded and coupled or not, over 2" in diameter, n.e.s. 15%
252—Wrought Iron or Steel Tubing, plain or galvanized,
threaded and coupled or not, 2" or less in diameter, n.e.s. 35%

Also effective **April 23rd, 1897**, the reciprocal Tariff was established providing for a reduction of one-eighth off the duties on imports the products of Great Britain and Ireland.

August 1st, 1898

British preferential tariff established providing for a reduction of one-fourth off the duties on goods imported from the United Kingdom and various other British countries.

July 1st, 1900

British preferential tariff reduced—one-third off the regular rates of duty.

November 3rd, 1903

Surtax of $33\frac{1}{3}\%$ of the duties imposed on German goods. (This surtax on German goods was removed on March 1st, 1910).

November 30th, 1906

- 398—Wrought or seamless Iron or Steel Tubing, plain or galvanized, threaded and coupled or not, over four inches in diameter, n.o.p.

British Preferential Tariff	—10 %
Intermediate Tariff	—12½ %
General Tariff	—15 %

- 399—Wrought or seamless Iron or Steel Tubing, plain or galvanized, threaded and coupled or not, four inches or less in diameter.

British Preferential Tariff	—20 %
Intermediate Tariff	—30 %
General Tariff	—35 %

April 7th, 1914

- 398—Wrought or seamless Iron or Steel Tubing, plain or galvanized, threaded and coupled or not, over four inches in diameter but not exceeding ten inches in diameter, n.o.p.

British Preferential Tariff	—20 %
Intermediate Tariff	—30 %
General Tariff	—30 %

398a—Wrought or seamless Iron or Steel Tubing, plain or galvanized, threaded and coupled or not, over ten inches in diameter, n.o.p.

British Preferential Tariff	—10%
Intermediate Tariff	—15%
General Tariff	—15%

Feb. 12th, 1915

Special War Tax imposed;—

British Preferential Tariff	—5%
Intermediate Tariff	—7½%
General Tariff	—7½%

June 6th, 1919

5% War Tax removed under British Preferential Tariff.

May 19th, 1920

7½% War Tax removed under Intermediate and General Tariffs.

May 24th, 1922

Item 398 repealed.

Item 399 amended as follows;—

399—Wrought or seamless Iron or Steel Tubing, plain or galvanized, threaded and coupled or not, ten inches or less in diameter, n.o.p.

British Preferential Tariff	—15%
Intermediate Tariff	—27½%
General Tariff	—30%

All of above respectfully submitted,

PAGE-HERSEY TUBES, LIMITED,

W. W. Near,
President and Managing Director.

